

Form <b>F-66 (IA-2)</b> (6-11-2014)				
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div>		<div>16201401000000</div> <div>City of Manning</div> <div>717 3rd Street</div> <div>Manning, IA 51455</div>		
CITY OF <b>MANNING</b> , IOWA				
DUE: December 1, 2014		(Please correct any error in name, address, and ZIP Code)		
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	519,293		519,293	516,726
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	519,293		519,293	516,726
Delinquent property taxes	0		0	0
TIF revenues	70,386		70,386	75,122
Other city taxes	207,616	0	207,616	192,000
Licenses and permits	7,129	0	7,129	6,325
Use of money and property	120,977	217,072	338,049	100,650
Intergovernmental	1,013,681	0	1,013,681	1,331,148
Charges for fees and service	111,598	5,673,482	5,785,080	6,235,540
Special assessments	480	0	480	0
Miscellaneous	99,081	166,545	265,626	12,900
Other financing sources	2,033,893	0	2,033,893	2,209,557
Total revenues and other sources	4,184,134	6,057,099	10,241,233	10,679,968
Expenditures and Other Financing Uses				
Public safety	219,583	0	219,583	236,562
Public works	493,913	0	493,913	629,000
Health and social services	0	0	0	0
Culture and recreation	269,852	0	269,852	282,277
Community and economic development	831,976	0	831,976	1,175,500
General government	265,077	0	265,077	370,200
Debt service	246,791	0	246,791	272,994
Capital projects	296,475	0	296,475	1,946,500
Total governmental activities expenditures	2,623,667	0	2,623,667	4,913,033
Business type activities	0	5,655,617	5,655,617	6,252,150
Total ALL expenditures	2,623,667	5,655,617	8,279,284	11,165,183
Other financing uses, including transfers out	699,236	79,896	779,132	789,558
Total ALL expenditures/And other financing uses	3,322,903	5,735,513	9,058,416	11,954,741
Excess revenues and other sources over (Under) Expenditures/And other financing uses	861,231	321,586	1,182,817	-1,274,773
Beginning fund balance July 1, 2013	1,119,872	9,406,616	10,526,488	10,526,474
Ending fund balance June 30, 2014	1,981,103	9,728,202	11,709,305	9,251,701
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 1,470,969	Other long-term debt	\$ 0	
Revenue debt	\$ 5,416,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 255,094			
		General obligation debt limit	\$ 2,598,711	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
		8/21/2014		
Printed name of city clerk	Telephone	Area Code	Number	Extension
Dawn Rohe	→	712	655-2176	
Signature of Mayor or other City official (Name and Title)			Date signed	
			8/6/2014	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF MANNING			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	267,600	193,524		58,169	0	0	519,293			519,293	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	267,600	193,524		58,169	0	0	519,293		T01	519,293	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	267,600	193,524		58,169	0	0	519,293			519,293	6
7	TIF revenues			70,386				70,386		T01	70,386	7
	Other city taxes											
8	Utility tax replacement excise taxes	0	0	0	0	0	0	0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	0	0	0	0	0	0	0	0	T19	0	13
14	Other local option taxes	0	207,616	0	0	0	0	207,616	0	T09	207,616	14
15	TOTAL OTHER CITY TAXES	0	207,616	0	0	0	0	207,616	0		207,616	15
16	Section B - LICENSES AND PERMITS	7,129	0	0	0	0	0	7,129	0	T29	7,129	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	3,072	438	0	0	272	0	3,782	45,243	U20	49,025	18
19	Rents and royalties	39,999	0	0	0	0	0	39,999	171,829	U40	211,828	19
20	Other miscellaneous use of money and property	5	77,191	0	0	0	0	77,196	0	U20	77,196	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	43,076	77,629	0	0	272	0	120,977	217,072		338,049	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	15,788	500,000	0	0	0	0	515,788	0	B89	515,788	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	15,788	500,000	0	0	0	0	515,788	0		515,788	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF MANNING			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		149,781					149,781		C46	149,781	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants	0	0	0	0	0	0	0	0	C89	0	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	67,500	0	67,500	0	C89	67,500	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	<b>Total state</b>	0	149,781	0	0	67,500	0	217,281	0		217,281	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions	0	0	0	0	0	0	0	0		0	63
64	Library service	11,609	0	0	0	0	0	11,609	0	D89	11,609	64
65	Township contributions	0	36,530	0	0	0	0	36,530	0	D89	36,530	65
66	Fire/EMT service	16,800	0	0	0	0	0	16,800	0	D89	16,800	66
67	Local donations/grants	51,074	0	0	0	142,015	0	193,089	0	D89	193,089	67
68	Payment in Lieu of Taxes	22,584	0	0	0	0	0	22,584	0		22,584	68
69		0	0	0	0	0	0	0	0		0	69
70	<b>Total local grants and reimbursements</b>	102,067	36,530	0	0	142,015	0	280,612	0		280,612	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	117,855	686,311	0	0	209,515	0	1,013,681	0		1,013,681	71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72
73	Water	0	0	0	0	0	0	0	292,662	A91	292,662	73
74	Sewer	0	0	0	0	0	0	0	324,950	A8Ø	324,950	74
75	Electric	0	0	0	0	0	0	0	2,857,425	A92	2,857,425	75
76	Gas	0	0	0	0	0	0	0	1,291,118	A93	1,291,118	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	0	0	0	0	0	0	0	107,382	A81	107,382	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF MANNING			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	323,485	T15	323,485	83
84	Internet	0	0	0	0	0	0	0	215,436	A03	215,436	84
85	Telephone	0	0	0	0	0	0	0	261,024	A03	261,024	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	162	0	0	0	0	0	162	0	A89	162	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	10,500	0	0	0	0	1,050	11,550	0	A03	11,550	98
99	Library charges	774	0	0	0	0	0	774	0	A89	774	99
100	Park, recreation, and cultural charges	96,256	0	0	0	0	0	96,256	0	A61	96,256	100
101	Animal control charges	2,856	0	0	0	0	0	2,856	0	A89	2,856	101
102	Other charges - Specify	0	0	0	0	0	0	0	0		0	102
103		0	0	0	0	0	0	0	0		0	103
104	TOTAL CHARGES FOR SERVICE	110,548	0	0	0	0	1,050	111,598	5,673,482		5,785,080	104
105												105
106	Section F - SPECIAL ASSESSMENTS	480	0	0	0	0	0	480	0	U01	480	106
107	Section G - MISCELLANEOUS											107
108	Contributions	0	77,494	0	0	0	0	77,494	0	U99	77,494	108
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	4,300	U99	4,300	109
110	Sale of property and merchandise	3,750	4,552	0	0	0	0	8,302	0	U11	8,302	110
111	Fines	7,969	0	0	0	0	0	7,969	0	U30	7,969	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - Specify	0	0	0	0	0	0	0	0		0	113
114	Refund/Reimb	108	5,208	0	0	0	0	5,316	0		5,316	114
115	WIMECA Dividends	0	0	0	0	0	0	0	162,245		162,245	115
116		0	0	0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	11,827	87,254	0	0	0	0	99,081	166,545		265,626	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF MANNING					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	558,515	1,252,334	70,386	58,169	209,787	1,050	2,150,241	6,057,099		8,207,340	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	0	300,000	125,000		829,761	0	1,254,761	0	NR	1,254,761	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	<i>Regular transfers in and interfund loans</i>	119,666	190,600		113,572	264,076	0	687,914	0		687,914	127
128	<i>Internal TIF loans and transfers in</i>		0	0	91,218	0	0	91,218	0		91,218	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	119,666	490,600	125,000	204,790	1,093,837	0	2,033,893	0		2,033,893	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	678,181	1,742,934	195,386	262,959	1,303,624	1,050	4,184,134	6,057,099		10,241,233	132
133												133
134	<b>Beginning fund balance July 1, 2013</b>	455,067	451,523	18,404	36,899	90,938	67,041	1,119,872	9,406,616		10,526,488	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> <i>(Sum of lines 132 and 134)</i>	1,133,248	2,194,457	213,790	299,858	1,394,562	68,091	5,304,006	15,463,715		20,767,721	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF MANNING			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	160,100	0	0	0	0	0	160,100		E62	160,100	2
3	Purchase of land and equipment	0	0	0	0	0	0	0		G62	0	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	21,539	0	0	0	0	0	21,539		E24	21,539	13
14	Purchase of land and equipment	0	15,000	0	0	0	0	15,000		G24	15,000	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	22,620	0	0	0	0	0	22,620		E32	22,620	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	324	0	0	0	0	0	324		E32	324	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	204,583	15,000	0	0	0	0	219,583			219,583	40



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF MANNING			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation		121,691	0	0	0	0	121,691		E44	121,691	42
43	Purchase of land and equipment		1,608	0	0	0	0	1,608		G44	1,608	43
44	Construction		260,248	82,985	0	0	0	343,233		F44	343,233	44
45	Parking meter and off-street — Current operation		0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment		0	0	0	0	0	0		G60	0	46
47	Construction		0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation		24,342	0	0	0	0	24,342		E44	24,342	48
49	Traffic control safety — Current operation		65	0	0	0	0	65		E44	65	49
50	Purchase of land and equipment		0	0	0	0	0	0		G44	0	50
51	Construction		0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation		2,974	0	0	0	0	2,974		E44	2,974	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	0	0	0	0	0	0	0		E89	0	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	0	410,928	82,985	0	0	0	493,913			493,913	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF MANNING			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF MANNING			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	50,832	0	0	0	0	0	50,832		E52	50,832	122
123	Purchase of land and equipment	0	5,187	0	0	0	0	5,187		G52	5,187	123
124	Construction	10,685	10,685	0	0	0	0	21,370		F52	21,370	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	22,415	0	0	0	0	0	22,415		E61	22,415	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	149,795	0	0	0	0	0	149,795		E61	149,795	130
131	Purchase of land and equipment	1,491	0	0	0	0	0	1,491		G61	1,491	131
132	Construction	9,305	0	0	0	0	0	9,305		F61	9,305	132
133	Cemetery — Current operation	9,457	0	0	0	0	0	9,457		E03	9,457	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135
136	Other culture and recreation	0	0	0	0	0	0	0		E61	0	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	253,980	15,872	0	0	0	0	269,852			269,852	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	0	47,708	0	0	0	0	47,708		E89	47,708	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	82,766	0	0	0	0	82,766		E50	82,766	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	627,102	0	0	0	0	627,102		F50	627,102	147
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	69,400		0	0	0	69,400		E89	69,400	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	5,000	0	0	0	5,000		E89	5,000	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	0	826,976	5,000	0	0	0	831,976			831,976	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF MANNING			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	6,865	0		0	0	0	6,865		E29	6,865	160
161	Purchase of land and equipment	0	0		0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	63,650	0		0	0	0	63,650		E23	63,650	162
163	Purchase of land and equipment	0	0		0	0	0	0		G23	0	163
164	Elections — Current operation	1,197	0		0	0	0	1,197		E89	1,197	164
165	Purchase of land and equipment	0	0		0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	5,495	0		0	0	0	5,495		E25	5,495	166
167	Purchase of land and equipment	0	0		0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	14,588	0		0	0	0	14,588		E31	14,588	168
169	Purchase of land and equipment	5,289	0		0	0	0	5,289		G31	5,289	169
170	Construction	0	0		0	0	0	0		F31	0	170
171	Tort liability — Current operation	0	60,290		0	0	0	60,290		E89	60,290	171
172	Other general government — Current operation	0	107,703	0	0	0	0	107,703		E89	107,703	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	97,084	167,993	0	0	0	0	265,077			265,077	176
177	<b>Section G — DEBT SERVICE</b>	0	0	0	246,791	0	0	246,791			246,791	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	246,791	0	0	246,791			246,791	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	Trails	0	0	0	0	31,819	0	31,819			31,819	184
185	Fire Station	0	0	0	0	222,495	0	222,495			222,495	185
186	Main Street Bridge	0	0	0	0	42,161	0	42,161			42,161	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	296,475	0	296,475			296,475	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	296,475	0	296,475			296,475	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	555,647	1,436,769	87,985	246,791	296,475	0	2,623,667			2,623,667	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF MANNING			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								195,080	E91	195,080	198
199	Purchase of land and equipment							0	0	G91	0	199
200	Construction							48,817	48,817	F91	48,817	200
201	Sewer and sewage disposal — Current operation							160,996	160,996	E80	160,996	201
202	Purchase of land and equipment							0	0	G80	0	202
203	Construction							19,308	19,308	F80	19,308	203
204	Electric — Current operation							3,181,147	3,181,147	E92	3,181,147	204
205	Purchase of land and equipment							0	0	G92	0	205
206	Construction							0	0	F92	0	206
207	Gas Utility — Current operation							1,033,809	1,033,809	E93	1,033,809	207
208	Purchase of land and equipment							0	0	G93	0	208
209	Construction							0	0	F93	0	209
210	Parking — Current operation							0	0	E60	0	210
211	Purchase of land and equipment							0	0	G60	0	211
212	Construction							0	0	F60	0	212
213	Airport — Current operation							0	0	E01	0	213
214	Purchase of land and equipment							0	0	G01	0	214
215	Construction							0	0	F01	0	215
216	Landfill/Garbage — Current operation							93,287	93,287	E81	93,287	216
217	Purchase of land and equipment							0	0	G81	0	217
218	Construction							0	0	F81	0	218
219	Hospital — Current operation							0	0	E36	0	219
220	Purchase of land and equipment							0	0	G36	0	220
221	Construction							0	0	F36	0	221
222	Transit — Current operation							0	0	E94	0	222
223	Purchase of land and equipment							0	0	G94	0	223
224	Construction							0	0	F94	0	224
225	Cable TV, telephone, Internet — Current operation							831,273	831,273	E03	831,273	225
226	Purchase of land and equipment							0	0	G03	0	226
227	Housing authority — Current operation							0	0	E50	0	227
228	Purchase of land and equipment							0	0	G50	0	228
229	Construction							0	0	F50	0	229
230	Storm water — Current operation							0	0	E80	0	230
231	Purchase of land and equipment							0	0	G80	0	231
232	Construction							0	0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF MANNING					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								91,900		91,900	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								5,655,617		5,655,617	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	555,647	1,436,769	87,985	246,791	296,475	0	2,623,667	5,655,617		8,279,284	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	315,076	292,942		0	0	0	608,018	79,896		687,914	255
256	Internal TIF loans/repayments and transfers out		0	91,218		0	0	91,218	0		91,218	256
257		0	0	0	0	0	0	0	0		0	257
258	<b>TOTAL OTHER FINANCING USES</b>	315,076	292,942	91,218	0	0	0	699,236	79,896		779,132	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	870,723	1,729,711	179,203	246,791	296,475	0	3,322,903	5,735,513		9,058,416	259
260												260
261	<b>Ending fund balance June 30, 2014:</b>											261
262	<b>Governmental:</b>											262
263	Nonspendable	0	0	0	0	0	68,091	68,091			68,091	263
264	Restricted	2,301	375,661	34,587	53,067	0	0	465,616			465,616	264
265	Committed	0	4,085	0	0	1,098,087	0	1,102,172			1,102,172	265
266	Assigned	81,142	85,000	0	0	0	0	166,142			166,142	266
267	Unassigned	179,082	0	0	0	0	0	179,082			179,082	267
268	<b>Total Governmental</b>	262,525	464,746	34,587	53,067	1,098,087	68,091	1,981,103			1,981,103	268
269	<b>Proprietary</b>								9,728,202		9,728,202	269
270	<b>Total ending fund balance June 30, 2014</b>	262,525	464,746	34,587	53,067	1,098,087	68,091	1,981,103	9,728,202		11,709,305	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	1,133,248	2,194,457	213,790	299,858	1,394,562	68,091	5,304,006	15,463,715		20,767,721	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF MANNING

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 896,798

Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED											
A. Long-term debt	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014						Interest paid this year (h)		
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)					
1. Water utility	19U \$ 163,948	29U \$ 0	39U \$ 33,319	49U \$ 130,630	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	191 \$ 0			
2. Sewer utility	19U 723,714	29U 0	39U 61,318	49U 31,396	49U 0	49U 631,000	49U 0	49U 0	189 0			
3. Electric utility	19U 4,220,000	29U 0	39U 170,000	49U 0	49U 0	49U 4,050,000	49U 0	49U 0	192 0			
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	193 0			
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	194 0			
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	44T 0	189 0			
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	44T 0	189 0			
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	189 0			
9. Other-Specify PWks/Ent. St	19U 185,000	29U 0	39U 90,000	49U 40,000	49U 55,000	49U 0	49U 0	49U 0	189 0			
10. Fire Truck	19U 52,500	29U 0	39U 15,000	49U 37,500	49U 0	49U 0	49U 0	49U 0	189 0			
11. Madison St, E St, MS Bricks	19U 174,189	29U 425,000	39U 107,652	49U 401,443	49U 90,094	49U 0	49U 0	49U 0	189 0			
12. MMCTSU	19U 770,000	29U 0	39U 35,000	49U 0	49U 0	49U 735,000	49U 0	49U 0	189 0			
13. Downtown Internal Loan	19U 0	29U 110,000	39U 0	49U 0	49U 110,000	49U 0	49U 0	49U 0	189 0			
14. Fire Station	19U 0	29U 830,000	39U 0	49U 830,000	49U 0	49U 0	49U 0	49U 0	189 0			
Total long-term debt	6,289,351	1,365,000	512,289	1,470,969	255,094	5,416,000	0	0	0			

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents		
\$	51,974,211	x .05 = \$	2,598,711

Part VII		CASH AND INVESTMENT ASSETS AS OF					JUNE 30, 2014	
Type of asset	Amount - Omit cents					Total		
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds funds (d)	(e)			
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01		W31		W61			
	\$	247,045	\$	829,761	0	10,632,499	11,709,305	
	REMARKS						V98	